

## **Annual Public School Enrollment Audit – Legislative History**

Public concern about the reporting of public school enrollment figures in the last decade led to several legislative provisions for independent audits of public school enrollment counts. The DC Code has three sets of requirements for auditing enrollment counts:

- The DC School Reform Act of 1995, section 2402(d), DC Code § 31-2853.42(d), enacted by the United States Congress
- The Uniform Per Student Funding Formula, enacted by the Council of the District of Columbia, originally in section 107(a), but moved to section 107(e) by temporary and emergency Council legislation in 2000, DC Code § 31-2906
- The Enrollment Census Act of 1998, DC Code § 31-2843.42A, also enacted by the Council

The latter two laws are the most recent and require a census-type audit of enrollment in all public schools in the District of Columbia.

The District of Columbia School Reform Act of 1995 enacted by the United States Congress directed that funding for the District of Columbia Public Schools and the public charter schools be based upon a uniform per student funding formula. This action by the Congress tied school funding directly to enrollment and underscored the need for an accurate enrollment count.

The District of Columbia School Reform Act of 1995 also required the DC Board of Education to arrange with the Financial Responsibility and Management Assistance Authority to conduct an independent audit of the initial calculations of the numbers of students enrolled in both the District of Columbia Public Schools and public charter schools. The primary purpose of the audit is to verify and report the number of students, including special education students and students identified as Limited/Non-English Proficient, who are residents of the District of Columbia. This information is required by the Uniform Per Student Funding Formula and is used by the Mayor, the City Council, and the Office of the Chief Financial Officer in budget development and decision-making. The law also requires the independent auditor to provide an opinion as to the accuracy of the calculations and identify any material weaknesses in the systems, procedures, and methodologies used by the Board of Education in determining numbers of students, and in assessing and collecting fees and tuition for nonresident students.

In July 2000, the Council of the District of Columbia passed the State Education Office Establishment Act of 2000 (D.C. Official Code Section 38-2602(b)(2)), which transfers the responsibility for verification of annual fall enrollment counts for all public and public charter schools to the State Education Office under the Office of the Mayor of the District of Columbia.